



Discussion Item

Date: April 14, 2025

Division: Finance

Subject: Monthly Financial Report including the Bond Report, the Land Sale Report, and the Monthly Investment Summary

Background Information:

- The Monthly Financial Report is attached reporting financial results as of February 28, 2025.
- The Bond Report is attached reflecting transactions through February 28, 2025.
- The Land Sale Report is attached reflecting transactions through February 28, 2025.
- The Monthly Investment Summary is attached reporting investment activity for the month ended February 28, 2025.

Administrative Consideration:

- The attached reports are provided for information and discussion.
- Note that the financial statements are unaudited.

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Sixth Month Ended February 28, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>General Fund 199</u>					
Local Revenue	\$ 445,157,762	\$ -	\$ 445,157,762	\$ 425,989,689	\$ (19,168,073)
State Revenue	103,327,301	-	103,327,301	52,626,309	(50,700,992)
Federal Revenue	8,105,000	-	8,105,000	2,650,062	(5,454,938)
Other Financing Sources	-	-	\$ -	53,300	53,300
Total General Fund Revenues	556,590,063	-	556,590,063	481,319,360	(75,270,703)
11 Instruction	328,920,535	(424,317)	328,496,218	160,515,789	167,980,429
12 Instruction Resources & Media Services	6,657,259	(15,341)	6,641,918	3,371,946	3,269,972
13 Curriculum & Instructional Staff Development	2,616,986	(33,184)	2,583,802	973,464	1,610,338
21 Instructional Leadership	12,351,010	(23,199)	12,327,811	5,979,427	6,348,384
23 School Administration	33,990,292	133,422	34,123,714	17,744,617	16,379,097
31 Guidance and Counseling	27,155,055	12,628	27,167,683	13,944,723	13,222,959
32 Social Work Services	642,948	-	642,948	328,910	314,037
33 Health Services	6,934,064	185,825	7,119,889	3,515,906	3,603,983
34 Pupil Transportation	16,402,626	17,779	16,420,405	7,709,018	8,711,387
35 Food Services	76,261	-	76,261	-	76,261
36 Co-Curricular Activities	11,566,461	(27,911)	11,538,550	6,273,807	5,264,743
41 General Administration	12,547,819	1,602,273	14,150,093	6,853,062	7,297,031
51 Plant Maintenance & Operation	53,900,178	65,698	53,965,876	26,269,053	27,696,823
52 Security & Monitoring	10,451,351	10,833	10,462,184	4,925,542	5,536,642
53 Data Processing Services	12,191,613	(17,900)	12,173,712	5,654,447	6,519,266
61 Community Services	6,747,561	3,394	6,750,956	3,092,283	3,658,672
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	261,565	261,565	261,565	-
91 Contracted Inst Services	12,879,209	-	12,879,209	-	12,879,209
93 Member District Shared Services	210,000	10,000	220,000	220,000	-
95 Alternative Education Program	59,500	-	59,500	29,500	30,000
99 Other Intergovernmental Charges	4,800,000	-	4,800,000	2,204,411	2,595,589
00 Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	561,100,727	1,761,565	562,862,292	269,867,470	292,994,822
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ (1,761,565)	\$ (6,272,229)	\$ 211,451,890	\$ 217,724,119
<u>Expenditures by Object</u>					
6100 Payroll Costs	438,008,088	(746,851)	437,261,236	220,483,146	216,778,091
6200 Purchased & Contracted Services	78,848,646	1,409,977	80,258,623	33,914,518	46,344,104
6224 Recapture Payment	12,879,209	-	12,879,209	-	12,879,209
6300 Supplies & Materials	17,820,754	265,292	18,086,046	5,196,385	12,889,662
6400 Other Operating Expenditures	13,138,530	183,319	13,321,849	9,970,996	3,350,853
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	405,500	649,828	1,055,328	302,425	752,903
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	561,100,727	1,761,565	562,862,292	269,867,470	292,994,822
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ (1,761,565)	\$ (6,272,229)	\$ 211,451,890	\$ 217,724,119

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Sixth Month Ended February 28, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>Child Nutrition Fund 240</u>					
Local Revenue	\$ 11,677,754	\$ -	\$ 11,677,754	\$ 6,737,831	\$ (4,939,923)
State Revenue	101,938	-	101,938	-	(101,938)
Federal Revenue	14,846,173	-	14,846,173	7,472,319	(7,373,854)
Operating Transfers In	-	-	\$ -	-	-
Total Child Nutrition Revenues	26,625,865	-	26,625,865	14,210,150	(12,415,715)
Food Service	26,554,594	1,347,196	27,901,790	11,861,228	16,040,562
Plant Maintenance & Operation	71,271	10,000	81,271	33,591	47,680
Total Child Nutrition Expenditures	26,625,865	1,357,196	27,983,061	11,894,819	16,088,242
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (1,357,196)	\$ (1,357,196)	\$ 2,315,331	\$ 3,672,527
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,143,783	-	12,143,783	6,044,389	6,099,394
6200 Purchased & Contracted Services	11,986,104	40,532	12,026,636	5,064,525	6,962,111
6300 Supplies & Materials	1,911,721	1,491	1,913,212	19,897	1,893,316
6400 Other Operating Expenditures	84,257	27,185	111,442	31,081	80,361
6600 Capital Outlay	500,000	1,287,988	1,787,988	734,927	1,053,060
Total General Fund Expenditures	26,625,865	1,357,196	27,983,061	11,894,819	16,088,242
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (1,357,196)	\$ (1,357,196)	\$ 2,315,331	\$ 3,672,527
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 216,920,864	\$ -	\$ 216,920,864	\$ 208,943,119	\$ (7,977,745)
State Revenue	6,583,224	-	6,583,224	12,071,851	5,488,627
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	\$ -	-	-
Total Debt Service Revenues	223,504,088	-	223,504,088	221,014,970	(2,489,118)
Debt Service	223,504,088	-	223,504,088	43,404,193	180,099,895
Other Financing Uses	-	-	-	-	-
Total Debt Service Expenditures	223,504,088	-	223,504,088	43,404,193	180,099,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 177,610,777	\$ 177,610,777
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	223,504,088	-	223,504,088	43,404,193	180,099,895
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	223,504,088	-	223,504,088	43,404,193	180,099,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 177,610,777	\$ 177,610,777
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 17,731,745	17,731,745	\$ 17,731,745	-
Federal Revenue	-	-	0	-	-
Other Financing Sources	-	-	0	-	-
Total Capital Project Funds Revenue	-	17,731,745	17,731,745	17,731,745	-
Facilities Acquisition & Construction	665,120,154	12,436,043	677,556,197	40,759,356	636,796,841
Total Capital Project Funds Expenditures	665,120,154	12,436,043	677,556,197	40,759,356	636,796,841
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (665,120,154)	\$ 5,295,702	\$ (659,824,452)	\$ (23,027,611)	\$ (636,796,841)

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of February 28, 2025**

<u>Grant Period</u>	<u>Fund Number</u>	<u>Federal Funds</u>	<u>Budget</u>	<u>Expenditures to Date</u>	<u>Balance</u>
7/1/23 - 9/30/24	211	ESSA Title I Improving Basic Programs	5,736,388	5,115,905	620,483
7/1/24 - 9/30/25	211	ESSA Title I Improving Basic Programs	5,640,738	2,108,785	3,531,953
1/5/24 - 9/30/24	211	Title I FOCUS School Improvement	43,204	43,000	204
8/2/23 - 9/30/23	224	IDEA Part B Formula	9,955,838	9,222,619	733,219
8/15/24 - 9/30/25	224	IDEA Part B Formula	10,067,970	4,988,307	5,079,663
8/15/24 - 9/30/25	225	IDEA Part B Preschool	194,792	106,573	88,219
7/1/24 - 8/15/25	244	24-25 Perkins V: Strengthening CTE for 21st	476,623	341,151	135,472
7/1/23 - 9/30/24	255	ESEA Title II Part A - Supporting Effective Instruction	1,723,807	1,044,763	679,044
7/1/24 - 9/30/25	255	ESEA Title II Part A - Supporting Effective Instruction	1,152,058	458,952	693,106
7/1/23 - 9/30/24	263	Title III Part A - English Language Acquisition/Enhancement	1,170,269	968,543	201,726
7/1/24 - 9/30/25	263	Title III Part A - English Language Acquisition/Enhancement	989,685	459,702	529,983
7/1/23 - 9/30/24	263	Title III Part A - Immigrant	204,866	145,939	58,927
7/1/24 - 9/30/25	263	Title III Part A - Immigrant	151,488	14,335	137,153
9/21/21-9/30/24	279	TCLAS - ESSER III	189,000	180,034	8,966
7/1/23 - 9/30/24	289	Title IV, Part A-Student Support and Academic Enrichment	467,362	463,627	3,735
7/1/24 - 9/30/25	289	Title IV, Part A-Student Support and Academic Enrichment	395,556	182,075	213,481
<u>Non-Governmental Funds</u>					
9/1/24 - 8/31/25	288	JROTC	79,579	27,534	52,045
9/1/24 - 8/31/25	410	Instructional Materials Allotment	3,061,482	319,924	2,741,558
1/23/23 - 4/30/25	429	School Safety Standards	2,074,011	218,932	1,855,079
6/4/24 - 8/31/25	429	Safe Cycle 2	1,277,412	201,192	1,076,220
9/1/24 - 8/31/25	461	Campus Activity Funds	8,013,832	1,598,577	6,415,254
9/1/24 - 8/31/25	488	Lewisville Education Foundation	251,903	95,022	156,880
9/1/24 - 8/31/25	493	Castle Hills Foundation	373,654	121,880	251,774
9/1/24 - 8/31/25	497	The 125 Plan Solution	279,508	1,045	278,463
9/1/24 - 8/31/25	770	Workers Compensation	1,465,075	689,637	775,438
9/1/24 - 8/31/25		Other Funds *	168,713	92,888	75,824
			<u>\$ 55,604,812</u>	<u>\$ 29,210,945</u>	<u>\$ 26,393,868</u>

*Other includes 8 funds with annual budgets less than \$20,000



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING FEBRUARY 28, 2025**

\$737.5 MILLION BOND AUTHORIZATION

Fund 650 2017 Bond Series Proceeds	\$ 202,525,000
Fund 651 2018 Bond Series Proceeds	\$ 125,000,000
Fund 652 2019 Bond Series Proceeds	\$ 125,000,000
Fund 653 2020 Bond Series Proceeds	\$ 285,025,000
Total	\$ 737,550,000
Interest Earned	\$ 21,409,114
Apple Residual	4,388,523
Interest Transferred Out to LISDAC	(245,113)
Interest Transferred Out to Arbitrage Rebate	(191,670)
Other Revenue Received	338,885
Total Resources	\$ 763,249,740

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
F001	Career Center West	58,990,512	48,420,525	48,420,525	-	-	(0)	100%
F002	New Mill Street Elementary	40,404,013	36,381,207	36,381,207	-	-	-	100%
F003	Polser ES 20 Year Refresh	-	7,502,560	7,502,560	-	-	-	100%
F004	Creekside ES 20 Year Refresh	-	5,547,312	5,547,312	-	-	-	100%
F005, F006, F038, F048, F063	Renovations for Academies	6,487,549	2,007,218	2,007,218	-	-	(0)	100%
F007	Playground Replacements - 6 Campuses	1,336,882	1,255,849	1,125,795	12,120	3,250	126,804	90%
F008	Marcus HS Limited Renovation	-	5,734,031	5,734,031	-	-	-	100%
F009	High School Track and Turf Replacement	7,348,995	6,415,271	6,415,271	-	-	0	100%
F010	Wall Finishes - 3 Campuses	1,362,511	1,252,786	1,252,786	-	-	-	100%
F011	TCHS Softball Field Replacement	5,969,496	4,360,395	4,360,395	-	-	-	100%
F012	TCHS Athletic Buildings Renovations	677,556	994,567	994,567	-	-	(0)	100%
F013	DWAC Upgrades - All Facilities	2,200,000	2,181,879	2,181,879	0	-	(0)	100%
F014	Stage Curtain Replacement - 7 Campuses	389,400	479,729	479,729	-	-	0	100%
F015	Exterior Lighting - 23 Campuses	2,407,444	1,753,265	1,753,265	-	-	0	100%
F016	Restroom Renovations - 8 Campuses	6,510,363	5,759,765	5,759,765	-	-	0	100%
F017, T105	Comm & Network Access - 6 Campuses (SSTP)	693,000	315,790	310,000	55,049	722	5,068	98%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,930	5,156,827	929	758	9,344	100%
F019	New Hedrick Middle School	64,599,995	59,202,791	59,202,791	-	-	(0)	100%
F020	Vickery ES Addition	-	4,874,901	4,874,901	-	-	-	100%
F021	New Memorial Elementary School	39,237,029	38,028,943	38,028,943	-	-	-	100%
F022	Central ES 20 Year Refresh	-	9,913,535	9,913,535	-	-	-	100%
F023	Degan ES 20 Year Refresh	-	11,755,723	11,755,723	-	-	-	100%
F024	Parkway ES 20 Year Refresh	-	8,925,843	8,925,843	-	-	-	100%
F025	Timbercreek ES 20 Year Refresh	-	9,302,123	9,302,123	-	-	-	100%
F026	LISDOLA Renovations	3,782,776	5,709,828	5,709,828	-	-	(0)	100%
F027	College Street Renovations	3,268,714	6,293,748	6,293,748	-	-	0	100%
F028	Campus Support Renovations	623,186	12,377	12,377	-	-	(0)	100%
F029	Hebron HS Multi-Purpose Facility	29,552,408	25,280,000	25,280,000	-	-	(0)	100%
F030	Hebron HS New Indoor Athletic	4,976,949	4,424,504	4,424,504	-	-	0	100%

Project Codes	Project Name	Original Budget	Revised Budget	Bond	Current Year	Current Year	Budget Available	% of Project Completion
				Authorized Expenditures	Expenditures to Date	Encumbrances to Date		
F031	The Colony HS Entry Renovation	2,734,295	2,548,675	2,548,675	-	-	-	100%
F032	The Colony HS Limited Renovation	-	2,918,815	2,918,815	-	-	-	100%
F033	MS Music Additions / Renovations - 8 Campuses	15,991,138	25,701,710	24,651,071	16,517	118,491	932,149	96%
F034	Flooring Replacements - 11 Campuses	2,505,031	2,432,662	2,432,662	-	-	-	100%
F035	Roofing Replacements - 3 Campuses	2,770,921	2,327,981	2,327,981	-	-	-	100%
F036	Security Vestibule Renovations	13,737,998	9,230,629	9,230,629	-	-	-	100%
F037	Valley Ridge 20 Year Refresh	-	7,609,186	7,609,186	-	-	0	100%
F039	Hebron HS Practice Field Re-Design	1,450,843	4,373,859	4,373,859	-	-	-	100%
F040	Expansion of Chester Boyd Ag Barn	693,386	655,193	655,193	-	-	0	100%
F041	FMHS 20 Year Refresh	-	34,196,566	34,088,565	126,745	57,800	50,201	100%
F042	Distribution Center Renovation	349,883	223,403	223,403	-	-	-	100%
F043	Forest Vista ES 20 Year Refresh	-	10,027,016	10,027,016	-	-	-	100%
F044	Prairie Trail ES 20 Year Refresh	-	10,087,268	10,087,268	-	-	-	100%
F045	Hebron HS 20 Year Refresh	-	29,756,926	29,645,697	-	-	111,229	100%
F046	Fire Alarm Replacements - 2 Campuses	878,629	864,626	734,836	-	7,195	122,595	85%
F047	Bridlewood ES 20 Year Refresh	-	10,132,540	10,132,540	-	-	-	100%
F049	Emergency Responder Radio Antenna	-	1,516,941	1,516,941	-	-	(0)	100%
F050	LHS Athletic Ancillary Building	17,365,865	15,600,916	15,600,916	-	-	-	100%
F051	Press Box Replacements - 2 Campuses	6,017,252	9,370,187	9,319,418	222,375	52,312	(1,543)	99%
F052	LHS Baseball Pressbox Replacement	109,543	173,083	173,083	-	-	-	100%
F053	Middle School Track Replacement	1,211,304	1,033,450	1,033,450	-	-	0	100%
F054	HS Music Additions / Renovations - 5 Campuses	11,420,411	16,102,957	15,269,177	18,408	250,195	583,585	95%
F055	Black Box Theater Additions - 2	10,384,513	12,452,721	12,134,667	-	90,796	227,258	97%
F057	Homestead ES 20 Year Refresh	-	9,431,899	9,431,899	-	-	0	100%
F058	Southridge ES 20 Year Refresh	-	9,575,938	9,569,436	-	1,954	4,548	100%
F059	Wellington ES 20 Year Refresh	-	10,739,062	10,712,773	105,349	8,765	17,525	100%
F060	Dale Jackson Career Center Renovation	4,965,752	5,295,784	5,292,884	-	2,900	0	100%
F061	Electrical Replacements - 3 Campuses	3,401,679	2,585,154	1,904,103	-	23,061	657,989	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	0	100%
F063	MS Stem Signage & Graphics	-	30,000	-	-	24,327	5,673	0%
F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	-	5,017	202,181	98%
F065	TECC - E Addition	11,785,457	16,037,968	10,013,616	5,613,579	5,661,076	363,276	62%
F067	The Colony High School Multi-Purpose	31,916,601	42,550,047	42,119,426	1,580,753	410,853	19,767	99%
F069	Food Service Renovation & Equipment	-	268,504	123,323	30,810	137,419	7,762	46%
Multiple Projects	Elementary Schools 20 Year Renovations - 14 Campuses	134,378,937	-	-	-	-	-	0%
Multiple Projects	High Schools 20 Year Renovations - 4 Campuses	74,622,032	-	-	-	-	-	0%
S100, S200, S300, T110	Phase 3 - Security Cameras (SSSC, SSTP)	3,300,000	3,267,669	3,267,669	-	-	0	100%
T100, T115, T120	District Wide Phone System Replacement (SSTP)	5,177,000	4,063,378	3,778,065	-	-	285,313	93%
Sub-Object IL00	Instructional Learning (multiple projects)	48,220,718	46,945,063	46,945,063	-	-	-	100%
Sub-Object PSIO	Program Specific Instruction & Operational	11,174,150	15,707,280	10,483,677	-	-	5,223,603	67%
Sub-Object CT00	Classroom Technology/Facilities (T100, T105, T700)	6,482,004	5,979,797	5,979,797	-	-	(0)	100%
Sub-Object NI00	Network & Infrastructure (multiple projects)	30,739,031	33,965,815	33,965,127	2,637,405	-	687	100%
Sub-Object CSPA	Campus Sound and Paging System	2,500,000	2,044,217	2,016,268	-	-	27,949	99%
Sub-Object TERP	iSphere Integration Partners	-	1,169,524	1,138,344	288,375	31,180	-	97%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	0%
	Rounding for Bond	6,021	-	-	-	-	-	0%
CONS	Uncommitted - Construction	-	3,339,830	191,670	191,670	-	3,148,160	0%
	Uncommitted - Technology	-	-	-	-	-	-	0%
	Interest Earned - Construction Management & Payroll	-	10,154,920	-	-	-	10,154,920	0%
Total \$737.5 Million Bond		737,550,000	763,249,739	734,075,625	10,900,085	6,888,072	22,286,043	



**2023 BOND AUTHORIZATION SUMMARY
MONTH ENDING FEBRUARY 28, 2025**

\$1.030 BILLION BOND AUTHORIZATION

Fund 655 2023 Bond Series Proceeds	\$ 520,000,000	F - Facility Services
Total	\$ 520,000,000	T - Technology
		S - Safety & Security
		A - Fine Arts
Interest Earned	\$ 26,010,341	M - Miscellaneous
Total Resources	\$ 546,010,341	B - Proposition B
		C - Proposition C

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	7,652,493	7,580,275	908,955	13,299	58,918	99%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	20,100,471	13,131,952	4,527,400	63,964	6,904,556	65%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	5,743	-	128,243	85,614	3%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,410	2,224,034	74,906	393,720	657	85%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,809	2,122,001	276,623	578,152	50,655	77%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	7,004	4,512	147,582	56,214	3%
FB07	Year 1 Playgrounds and shade structures	4,605,840	4,605,840	3,718,910	486,255	209,931	677,000	81%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	1,297,763	1,190,897	1,074,698	46,739	54%
FB09	District Wide ERRS	6,525,120	6,525,120	-	-	-	6,525,120	0%
FB10	High School Furniture Replacements	5,236,000	5,236,000	-	-	4,855,236	380,764	0%
AB01	Fine Arts- LHS Scene Shop Addition and Band Lot Reno	4,041,120	4,041,120	81,350	81,350	144,650	3,815,120	2%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	45,198	45,198	103,877	3,210,925	1%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	339,834	339,834	355,591	14,074,224	2%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	481,773	481,773	432,683	20,385,772	2%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	319,640	319,640	25,000	7,138,022	4%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	392,522	392,522	2,760,967	14,249,715	2%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	26,150,767	946,909	282,784	21,654,717	3,549,142	4%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	25,371,903	964,558	284,621	248,515	24,158,829	4%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	946,397	282,272	26,600,744	(1,314,169)	4%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	4,880,525	819,375	819,375	151,025	3,910,125	17%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	6,501,022	1,121,237	1,121,237	88,688	5,291,097	17%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	245,379	245,379	1,202,545	8,886,146	2%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	2,075,474	1,857,693	12,098,364	47,064,887	3%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	2,046,713	1,803,056	738,250	65,180,731	3%
FB23	New Transportation Center	14,640,000	14,640,000	291,285	291,285	608,480	13,740,235	2%
FB24	Year 1 Roofing	9,164,196	9,164,196	268,642	268,642	124,184	8,771,370	3%
FB25	Year 1 Electrical Upgrades	725,647	725,647	130,590	130,590	6,500	588,557	18%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	58,560	58,560	10,650	10,650	6,050	41,860	18%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	1,209,043	1,209,043	30,000	30,000	2,500	1,176,543	2%
FB28	Year 1 Paving Replacement	745,065	745,065	-	-	149,950	595,115	0%
FB29	Owen ES Renovations	1,336,352	1,336,352	-	-	-	1,336,352	0%
FB30	Doors and Hardware Replacements	651,137	651,137	92,394	92,394	29,056	529,687	14%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB31	LHS Renovations	684,326	684,326	48,546	48,546	93,904	541,876	7%
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	565,554	565,554	20,271	24,328,151	2%
SB02	District Wide Generators and Radio System UPS	5,496,960	5,496,960	96,601	96,601	35,399	5,364,960	2%
SB03	District Wide Security Upgrades	12,607,680	12,607,680	259,515	259,515	37,835	12,310,330	2%
SB04	Traffic Signal at Hebron High School	604,800	604,800	19,310	19,310	38,640	546,850	3%
AB03	Purchase - Fine Arts - (10) Box Trucks	1,680,000	1,680,000	-	-	-	1,680,000	0%
AB04	Purchase - Fine Arts - Music Instrument Replacements	5,572,564	5,572,564	1,674,910	1,346,881	682,612	3,215,042	30%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	16,800,000	16,800,000	-	-	-	16,800,000	0%
SB06	Campus Sound/Paging	380,000	380,000	171,792	171,792	-	208,208	45%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	11,050,000	1,569,850	92,500	294,279	9,185,871	14%
TB01	Technology - Classroom Infrastructure	3,100,000	3,100,000	-	-	15,000	3,085,000	0%
TB02	Technology - Network Infrastructure	11,500,000	10,323,951	2,062,453	437,222	2,838,269	5,423,229	20%
TC01	Instructional Learning Devices	40,425,385	40,175,385	21,430,858	8,782,173	-	18,744,527	53%
TC02	Enterprise Applications	10,195,000	9,945,000	1,969,723	1,969,723	-	7,975,277	20%
	Construction Project Management - Payroll	-	2,161,199	1,824,021	1,007,300	-	337,178	84%
MB02	Construction Project Management	-	694,730	525,217	370,822	52,000	117,513	76%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	0%
TC03	Uncommitted - Technology	-	-	-	-	-	-	0%
	Uncommitted/Interest Earned - Construction Mgmt. & Pyrl.	-	21,918,489	-	-	-	21,918,489	0%
Total \$1.030 Billion Bond		520,000,000	546,010,341	73,955,948	31,817,781	79,105,369	392,949,024	



2024 BOND AUTHORIZATION SUMMARY
MONTH ENDING FEBRUARY 28, 2025

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000	AN - Athletics Natatorium
Total	\$ 101,834,000	AR - Athletics & Recreation
		AS - Athletic Stadiums
Interest Earned	\$ 3,078,319	MB - Construction Project Management
Interest Transferred Out	\$ (9,301)	MC - Uncommitted Construction
Other Revenue Received - Underwriter's Discount	\$ 759,909	
Total Resources	\$ 105,662,927	

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
AN01	Aquatic Center East 20-Year Life Cycle Maintenance and Repair	-	15,753,715	542,637	542,637	72,376	15,138,703	3%
AN02	Aquatic Center West - Video Scoreboard, Small Pool Liner, Bulkhead Surfacing	-	600,240	21,600	21,600	15,000	563,640	4%
AR01	All High Schools - Turf Baseball Fields	-	12,462,600	36,810	36,810	546,290	11,879,500	0%
AR02	All High Schools - Turf Softball Fields (Except TCHS)	-	6,456,150	21,810	21,810	370,240	6,064,100	0%
AR03	All High Schools - Turf One Practice Field per Campus	-	10,033,500	-	-	367,500	9,666,000	0%
AR04	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	3,709,440	-	-	36,250	3,673,190	0%
AR05	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	6,009,600	-	-	195,000	5,814,600	0%
AR06	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,724,280	-	-	60,000	1,664,280	0%
AR07	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	1,292,248	-	-	485,848	806,400	0%
AR08	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,281,949	6,856	6,856	184,019	4,091,074	0%
AR09	Hebron High School Baseball and Softball Field Renovations	-	1,344,000	-	-	53,375	1,290,625	0%
AR10	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	-	-	-	5,749,920	0%
AR11	Forestwood Middle School Track Replacement	-	2,562,000	-	-	-	2,562,000	0%
AR12	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	-	-	-	1,537,200	0%
AR13	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	-	-	-	1,161,072	0%
AR14	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	-	-	-	1,418,733	0%
AR15	Marcus HS Baseball Locker Room Addition	-	2,174,040	-	-	-	2,174,040	0%
AR16	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	-	-	-	1,185,840	0%
AR17	LHS Killough Athletics 20-Year Life Cycle Maintenance and Repair	-	792,000	-	-	-	792,000	0%
AR18	LHS Killough Track Replacement	-	478,464	-	-	-	478,464	0%
AR19	Year 4 Track Replacements (Briarhill MS and Lamar MS)	-	1,204,704	-	-	-	1,204,704	0%
AR20	The Colony HS Softball Field Turf Replacement	-	1,526,400	-	-	-	1,526,400	0%
AS01	All High Schools - Replace Stadium Lighting with LED (Football Stadiums Only)	-	4,026,000	144,000	144,000	-	3,882,000	4%
AS02	Year 1 Track Replacements (Flower Mound HS, Hebron HS, Lewisville HS, The Col	-	5,390,850	19,500	19,500	295,600	5,075,750	0%
AS03	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville H'	-	806,400	29,250	29,250	-	777,150	4%
AS04	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	181,250	181,250	43,851	4,670,017	4%
AS05	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,900,692	181,047	181,047	12,500	4,707,145	4%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
MB04	Interest Revenue	-	2,930,767	-	-	-	2,930,767	0%
	Interest Transferred to Constr. Project Management	-	13,801	11,742	11,742	-	2,058	85%
	Interest Transferred to Projects	-	(1,974,936)	-	-	-	(1,974,936)	0%
MC01	2024 Bond Sale	-	750,608	750,608	-	-	-	100%
	Construction Management and Payroll	-	130,004	74,812	65,511	-	55,192	58%
	Construction Project Management - Vehicles	-	-	-	-	-	-	0%
	Uncommitted - Construction	-	335,530	-	-	-	335,530	0%
Total \$101,834,000 Million Bond		-	105,662,927	2,021,921	1,262,012	2,737,849	100,903,158	



LAND SALE SUMMARY MONTH ENDING FEBRUARY 28, 2025

LAND SALES

Main Street, Lewisville	400 West Main Street - Sold July 2019	1,707,000
The Colony Aquatic Center Surplus Land	6369 Trail View Drive - Sold October 2019	3,439,954
Chinn Chapel	2601 Harlington Drive - Sold June 2020	7,239,261
Plano Parkway	4667 Warmington Drive - Sold July 2020	7,453,471
FM 544 / Windhaven	FM 544 / Windhaven - Sold August 2020	7,367,000
College Parkway	2552 College Parkway - Sold August 2020	1,250,000
Natatorium	1776-1800-1868 Timber Cr. - Sold June 2021	900,000
FM 2499 Long Prairie Road	1330 Long Prairie Road - Sold December 2021	20,079,000
Facility/Support Services	340 Lake Haven Drive - Sold September 2021	1,600,000
Valley Ridge	1450 West Valley Ridge - Sold September 2021	2,415,000
Wager Road Option Fees		6,000
Wager Road School ADDN	Lot 2, Blk A, Wager Road	3,500,000
Wager Road School ADDN	Bond Funds moved to General Fund November 2024	(3,500,000)
Sunset Trail	23.938 Acres Rocky Point Rd @ Sunset Trail - Sold August 2024	4,320,000
Sunset Trail	Bond Funds moved to General Fund August 2024	(4,320,000)
Dirt from Josey Lane	Josey Lane	150,000
Stewarts Creek Land Sale	1st & 2nd Payment - Sold June 2023	1,457,033
Josey Land Sale		13,115,000
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 665	997,638
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 1845 and 2021 02 1229	3,215,135
Interest Earned		2,904,517
Land Sale Proceeds		<u>75,296,008</u>

Project Codes	Project Name	Land Sale Budget	Land Sale Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
Bus Purchases FY20	Operating Transfers Out to General Fund	22,437,558	22,437,558	-	-	-	100%
Landsale Commissions	Landsale Commissions	2,714,387	2,704,387	-	-	10,000	100%
FY 24' Reclass 199 Expenditures to 660	Object 6629 Buildings	288,252	288,252	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6631 Vehicles	696,111	696,111	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6649 Cap Assets under \$5K	19,053	19,053	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6639 FFE	576,474	576,474	-	-	-	100%
F056	LISD Admin Ctr Phase II (Thrift City)	8,948,858	8,948,858	-	-	-	100%
F062	Parking Lot Expansion and Renovation	1,000,000	832,318	-	9,942	157,740	83%
F066	Westside Aquatic Center	3,500,000	3,346,919	10,809	47,374	105,706	96%
F068	Bus Barn Construction	75,000	28,235	-	6,050	40,715	38%
F070	Overhead Basketball Goals	400,000	329,427	-	14,513	56,061	82%
F071	Cheer Locker Room Renovations	1,100,000	866,139	-	70,701	163,160	79%
F072	Auditorium Sound Booth Renovations	253,103	212,535	-	75	40,493	84%
F073	New Band Towers	1,840,000	1,689,309	30,967	139,714	10,978	92%
F051	Press Box Replacements - 2 Campuses	2,714,000	2,366,827	1,171,692	363,871	(16,698)	87%
FLSR	Land Sale Reclass	5,151,075	5,151,075	-	-	-	100%
TRF	TRF Out to Payroll & Abernathy Invoices	397,809	5,898	4,570	-	391,911	1%
	Uncommitted - Construction	171,043	72,942	72,942	-	-	0%
	Land Sale Proceeds and Interest Earned	23,013,285	-	-	-	23,013,285	0%

Total Land Sales	75,296,008	50,572,317	1,290,980	652,240	23,973,351
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Lewisville Independent School District
Monthly Investment Report
February 1, 2025 - February 28, 2025

Portfolio Summary Management Report

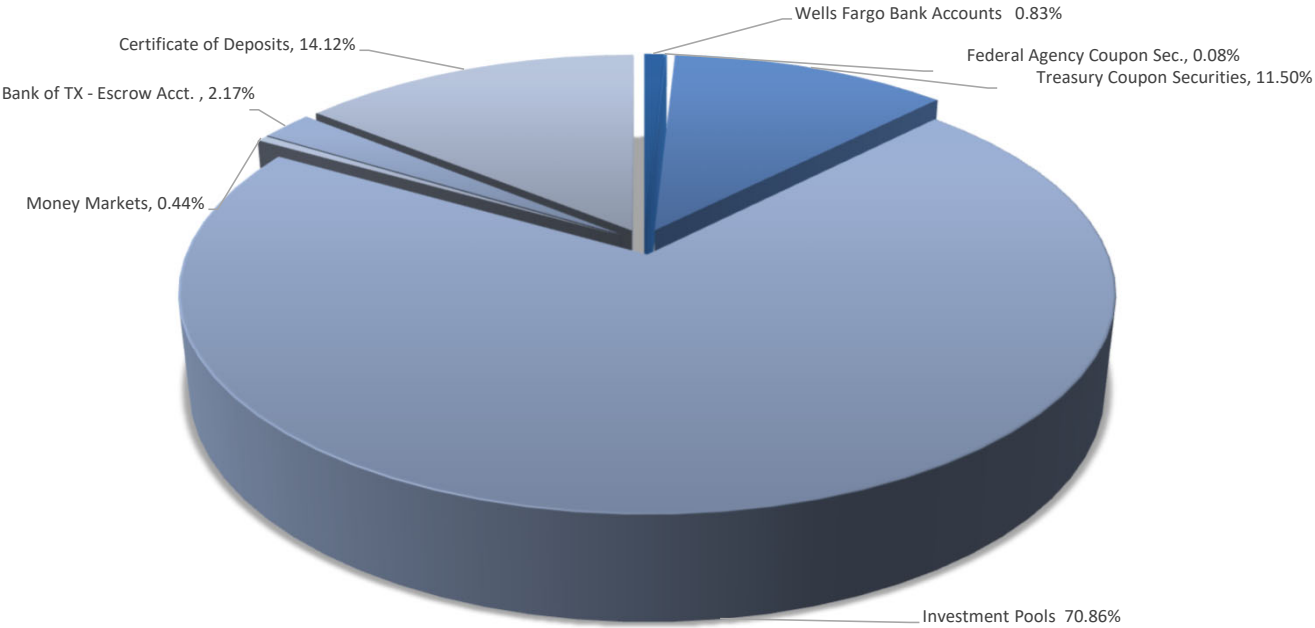
<u>LISD Operating Funds</u>			
Portfolio as of 01/31/25:		Portfolio as of 02/28/25:	
Beginning Book Value	\$ 1,181,258,274	Ending Book Value	\$ 1,297,393,250
Beginning Market Value	\$ 1,181,800,882	Ending Market Value	\$ 1,297,912,238
		Investment Income for the period	\$ 4,474,783
		Unrealized Gain/Loss	\$ 518,988
WAM at Beginning Period Date ¹	49	WAM at Ending Period Date ¹	37
		Change in Market Value ²	\$ 116,111,356
	Average Yield to Maturity for period		4.502%
	Average Yield 180-Day Treasury Bill for period		4.338%

¹ WAM - weighted average maturity based off all investments in portfolio

² "Change in Market Value" is required data, but will primarily reflect the receipt and expenditure of the District's funds from month to month.



Book Value Percentages by Investment Type



■ Wells Fargo Bank Accounts ■ Federal Agency Coupon Sec. ■ Treasury Coupon Securities ■ Investment Pools ■ Money Markets ■ Bank of TX - Escrow Acct. ■ Certificate of Deposits